I hereby certify that this correspondence is being filed electronically with the United States Patent and Trademark Office on:

Date: February 22, 2006 Name: /Gustavo Siller, Jr./ BRINKS HOFER GILSON &LIONE

Our File No. 9281-4774 Client Reference No. N US03017

## IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:	)
Kiyoshi Sato	) Examiner: Andrea L. Wellingtor
Serial No. 10/795,786	) ) Art Unit: 2652
Filing Date: March 8, 2004	) )
FOI: MAGNETIC HEAD INCLUDING A GAP- DEPTH DEFINING LAYER ON PROTRUDING LAYER AND METHOD FOR MANUFACTURING THE SAME	) ) ) )

## STATUS INQUIRY

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Applicant filed the above-identified application on March 8, 2004, but has not yet received a first Office Action. Please advise the undersigned attorney as to when a first Office Action is expected to issue on this application.

Respectfully submitted,

/Gustavo Siller, Jr./ Registration No. 32,305 Attorney for Applicant

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